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NEWSLETTER

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VAT CHANGES TO BE PREPARED FROM 2027

HLB MANDAT
TAX & AUDIT SERVICES



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In the latest issue of MANDAT News, we provide an overview of the proposed changes in the area of value added tax (VAT).

The current draft legislation has not yet been approved and may therefore be subject to changes. We will keep you informed of any developments.

With the proposed effective date as of **2027**, the draft amendment introduces new rules concerning the VAT registration of domestic taxable persons. Stricter requirements will apply to prove the status of taxable person.

If there are doubts, the tax authority may request additional supporting documents demonstrating that the applicant for registration qualifies as a taxable person. If this status is not demonstrated, the tax authority will reject the registration application. If the applicant demonstrates this status, the registration procedure may take up to 60 days from the date the application was submitted.

A significant change is also planned for situations in which the tax authority has not been allowed to carry out a tax audit to verify the entitlement to a refund of excess VAT deduction. The draft amendment introduces the possibility for a taxpayer to raise an objection against a notice of the expiry of the entitlement to an excess VAT deduction. If the tax authority accepts the objection, the entitlement to the excess VAT deduction will not expire and the tax audit will continue.

To conclude this issue, we would like to briefly outline changes concerning income from the occasional rent of immovable property. Under the proposed changes, the value of occasional rent of immovable property will no longer be included in turnover for the purposes of determining the obligation to register for VAT. In this connection, the draft amendment establishes a procedure for taxable persons whose registration obligation arose as a result of including such income in their turnover. This particular change will take effect on the date the law is promulgated.

If you have any further questions, please do not hesitate to contact us.

ABOUT US

The companies **MANDAT CONSULTING, k.s.** and **MANDAT AUDIT, s.r.o.** were founded in 2004 as tax advisory and auditing companies. Since their establishment, they have been providing small, medium-sized and companies active in Slovakia with services in the field of tax consultancy, audit and accounting. Long-lasting cooperation with foreign advisory companies hand in hand with the competence of Slovakian tax advisors and auditors enables us rendering our service to the clients originated from abroad.

In present time, 50 well trained members of our staff are at the disposal to our clients.

Information provided in this material are only of a cursory nature.
MANDAT CONSULTING, k.s. assumes no liability for any decision taken on the basis of this issue.

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